



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street

Suite 200

Boston, Massachusetts 02114

(617) 727-3100

(617) 727-6234 FAX

**Docket Nos. C267959 through C268176,
C269027 and C269028**

**BELL ATLANTIC MOBILE OF MASSACHUSETTS CORPORATION, LTD.
D/B/A VERIZON WIRELESS
Appellant.**

**COMMISSIONER OF REVENUE AND
BOARDS OF ASSESSORS OF 220 CITIES AND TOWNS
Appellees**

AND

Docket Number C269569

**BOARD OF ASSESSORS OF
THE CITY OF NEWTON
Appellant**

**COMMISSIONER OF REVENUE AND
BELL ATLANTIC MOBILE, LLC
Appellees**

DECISION

With regard to Docket Numbers C267959 through C268176 and C269027 and C269028, the decisions are for the 220 appellee cities and towns. The Board finds and rules that, for fiscal year 2004, neither appellant Bell Atlantic Mobile of Massachusetts Corporation, LTD d/b/a Verizon Wireless nor its predecessor Bell Atlantic Mobile, LLC (together, "Bell Atlantic Mobile") was a telephone or telegraph company under G.L. c. 59, § 39. Therefore, Bell Atlantic Mobile was not subject to central valuation by the appellee Commissioner of Revenue.

With regard to Docket Number C269569, the decision is for appellant Board of Assessors of the City of Newton as to the applicability of G.L. c. 59, § 39. On this issue, the Board also finds and rules that, for fiscal year 2004, appellee Bell Atlantic Mobile was not a telephone or telegraph company under

G.L. c. 59, § 39, and therefore, was not subject to central valuation by the appellee Commissioner of Revenue.

With regard to all of the above-captioned appeals, the Board has not addressed other issues raised in the petitions because said petitions were filed under G.L. c. 59, § 39, which does not apply.

On its own motion, the Board will issue Findings of Fact and Report in these appeals pursuant to G.L. c. 58A, § 13 and Rule 1.32 of the Rules of the Board.

Following the issuance of Findings of Fact and Report, an appeal may be taken by any party to the Massachusetts Appeals Court in accordance with the Massachusetts Rules of Appellate Procedure and Rule 1.35 of the Rules of the Board.

APPELLATE TAX BOARD

Frank Scheraffa Commissioner.

Donald G. Gorton Commissioner.

Thomas T. Ryan Commissioner.

James H. Gage Commissioner.

Attest: Michelle Harnd Assistant Clerk.

Date:
(Seal)

MAY 15 2006



THE COMMONWEALTH OF MASSACHUSETTS

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Docket Nos. (attached pages 2-6)

BELL ATLANTIC MOBILE OF MASSACHUSETTS CORPORATION, LTD.

D/B/A VERIZON WIRELESS

Appellant.

BOARDS OF ASSESSORS OF 220 CITIES AND TOWNS

Appellees

ORDER

With regard to the above-captioned appeals, the Board finds and rules that, for fiscal year 2004, neither appellant Bell Atlantic Mobile of Massachusetts Corporation, LTD d/b/a Verizon Wireless nor its predecessor Bell Atlantic Mobile, LLC (together, "Bell Atlantic Mobile") was a telephone or telegraph company under G.L. c. 59, § 39. Therefore, Bell Atlantic Mobile was not subject to central valuation by the Commissioner of Revenue for fiscal year 2004.

Additionally, the Board finds and rules that Bell Atlantic Mobile was not subject to G.L. c. 63, § 52A and G.L. c. 166, and therefore, was not entitled to the exemption under G.L. c. 59, § 5, cl. 16(1)(d).

Further, the Board finds and rules that Bell Atlantic Mobile was taxable under G.L. c. 59, § 18 on all personal property owned by it on January 1, 2003 in each of the cities and towns which are appellees in these appeals.

A pre-trial conference will be held on Thursday, June 15, 2006 at 10:00 A.M. in order to schedule the second part of the bifurcated hearing and to address discovery issues.

APPELLATE TAX BOARD

Frank Scharoff Commissioner.

Donald E. Borton III Commissioner.

Nancy T. Regan Commissioner.

James M. Galtz Commissioner.

Attest: Michelle Horne Assistant Clerk.

Date:
(Seal) **MAY 15 2006**

Town/City	ATB Docket No.
Abington Town Board of Assessors	C274837
Acton Town Board of Assessors	C276927
Acushnet Town Board of Assessors	C274481
Agawam Town Board of Assessors	C273069
Amesbury Town Board of Assessors	C274628
Amherst Town Board of Assessors	C273067
Andover Town Board of Assessors	C273079
Arlington Town Board of Assessors	C274838
Ashland Town Board of Assessors	C274713
Athol Town Board of Assessors	C276177
Attleboro City Board of Assessors	C274421
Auburn Town Board of Assessors	C276179
Avon Town Board of Assessors	C274606
Ayer Town Board of Assessors	C272691
Barnstable Town Board of Assessors	C273070
Barre Town Board of Assessors	C276820
Bedford Town Board of Assessors	C272472
Belchertown Town Board of Assessors	C274482
Bellingham Town Board of Assessors	C273028
Berkley Town Board of Assessors	C273873
Berlin Town Board of Assessors	C272692
Beverly City Board of Assessors	C272561
Billerica Town Board of Assessors	C274492
Bolton Town Board of Assessors	C275267
Boston City Board of Assessors	C276821
Bourne Town Board of Assessors	C273071
Braintree Town Board of Assessors	C274712
Brewster Town Board of Assessors	C275266
Bridgewater Town Board of Assessors	C275041
Brimfield Town Board of Assessors	C274420
Brockton City Board of Assessors	C272212
Brookline Town Board of Assessors	C272123
Burlington Town Board of Assessors	C272560
Cambridge City Board of Assessors	C272729
Canton Town Board of Assessors	C275265
Carver Town Board of Assessors	C276822
Charlton Town Board of Assessors	C272976
Chatham Town Board of Assessors	C272079
Chelmsford Town Board of Assessors	C275042
Chelsea City Board of Assessors	C274839
Chicopee City Board of Assessors	C272693
Clinton Town Board of Assessors	C272319
Cohasset Town Board of Assessors	C273075
Concord Town Board of Assessors	C272318
Concord Town Board of Assessors	C272317

Danvers Town Board of Assessors	C275043
Dartmouth Town Board of Assessors	C275044
Dartmouth Town Board of Assessors	C275045
Dedham Town Board of Assessors	C275263
Dedham Town Board of Assessors	C275262
Dedham Town Board of Assessors	C275264
Dennis Town Board of Assessors	C276823
Douglas Town Board of Assessors	C272694
Dover Town Board of Assessors	C273029
Dracut Town Board of Assessors	C274607
Duxbury Town Board of Assessors	C273076
E Bridgewater Town Board of Assessors	C272412
E. Longmeadow Town Board of Assessors	C272211
Eastham Town Board of Assessors	C275511
Easthampton Town Board of Assessors	C275510
Easton Town Board of Assessors	C274419
Edgartown Town Board of Assessors	C272210
Everett City Board of Assessors	C276183
Fall River City Board of Assessors	C275261
Falmouth Town Board of Assessors	C271938
Fitchburg Town Board of Assessors	C275160
Foxborough Town Board of Assessors	C274608
Framingham Town Board of Assessors	C276824
Franklin Town Board of Assessors	C274609
Freetown Town Board of Assessors	C275512
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Gloucester City Board of Assessors	C272695
Groton Town Board of Assessors	C272696
Hanson Town Board of Assessors	C273074
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Holden Town Board of Assessors	C274448
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Hudson Town Board of Assessors	C273080
Ipswich Town Board of Assessors	C272683
Kingston Town Board of Assessors	C274841
Lawrence City Board of Assessors	C275260
Lenox Town Board of Assessors	C272730
Leominster City Board of Assessors	C272315
Lexington Town Board of Assessors	C276826
Littleton Town Board of Assessors	C274610
Longmeadow Town Board of Assessors	C273068
Lowell Town Board of Assessors	C274417
Ludlow Town Board of Assessors	C272974

Lunenburg Town Board of Assessors	C274629
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Lynnfield Town Board of Assessors	C274951
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Merrimac Town Board of Assessors	C272314
Methuen Town Board of Assessors	C273875
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Middleton Town Board of Assessors	C275885
Milford Town Board of Assessors	C272471
Millbury Town Board of Assessors	C274611
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Millville Town Board of Assessors	C274955
Milton Town Board of Assessors	C274956
Monson Town Board of Assessors	C273081
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Needham Town Board of Assessors	C272685
Needham Town Board of Assessors	C272684
New Bedford City Board of Assessors	C275516
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Newton City Board of Assessors	C274485
North Andover Town Board of Assessors	C274709
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Northampton Town Board of Assessors	C274843
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Northbridge Town Board of Assessors	C272408
Norton Town Board of Assessors	C275517
Norwell Town Board of Assessors	C272409
Norwood Town Board of Assessors	C273195
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Plymouth Town Board of Assessors	C274614
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Randolph Town Board of Assessors	C274847
Raynham Town Board of Assessors	C274615
Raynham Town Board of Assessors	C274604
Raynham Town Board of Assessors	C274605
Reading Town Board of Assessors	C274486
Rehoboth Town Board of Assessors	C274848
Revere City Board of Assessors	C274958
Rockland Town Board of Assessors	C276828
Rockport Town Board of Assessors	C272686
Rowley Town Board of Assessors	C274412
Russell Town Board of Assessors	C276926
Rutland Town Board of Assessors	C272080
Salem City Board of Assessors	C275162
Salisbury Town Board of Assessors	C272975
Sandwich Town Board of Assessors	C273874
Saugus Town Board of Assessors	C276829
Scituate Town Board of Assessors	C275048
Seekonk Town Board of Assessors	C273083
Seekonk Town Board of Assessors	C273078
Sherborn Town Board of Assessors	C273072
Shrewsbury Town Board of Assessors	C272410
Somerville City Board of Assessors	C276830
South Hadley Town Board of Assessors	C275051
South Hadley Town Board of Assessors	C275050
Southborough Town Board of Assessors	C275049
Southbridge Town Board of Assessors	C275518
Spencer Town Board of Assessors	C274959
Springfield City Board of Assessors	C274715
Sterling Town Board of Assessors	C272687
Stoneham Town Board of Assessors	C274960
Sturbridge Town Board of Assessors	C271939
Sudbury Town Board of Assessors	C276289
Sutton Town Board of Assessors	C276290
Swansea Town Board of Assessors	C276818
Taunton City Board of Assessors	C274261
Templeton Town Board of Assessors	C277099
Tewksbury Town Board of Assessors	C274714
Tisbury Town Board of Assessors	C274716
Tolland Town Board of Assessors	C276178
Topsfield Town Board of Assessors	C272559
Townsend Town Board of Assessors	C272688
Truro Town Board of Assessors	C273196

Tyngsborough Town Board of Assessors	C273871
Uxbridge Town Board of Assessors	C273876
W. Boylston Town Board of Assessors	C273197
W. Bridgewater Town Board of Assessors	C273198
W. Springfield Town Board of Assessors	C274849
W. Springfield Town Board of Assessors	C274846
Wakefield Town Board of Assessors	C272689
Walpole Town Board of Assessors	C274717
Waltham Town Board of Assessors	C276819
Ware Town Board of Assessors	C274487
Wareham Town Board of Assessors	C272690
Warren Town Board of Assessors	C274718
Watertown Town Board of Assessors	C276816
Webster Town Board of Assessors	C274961
Wellesley Town Board of Assessors	C275052
Wellfleet Town Board of Assessors	C276181
West Tisbury Town Board of Assessors	C276182
Westborough Town Board of Assessors	C272455
Westfield City Board of Assessors	C275053
Westford Town Board of Assessors	C273870
Weston Town Board of Assessors	C272456
Westport Town Board of Assessors	C272977
Westwood Town Board of Assessors	C274488
Weymouth Town Board of Assessors	C275054
Wilmington Town Board of Assessors	C276815
Winchendon Town Board of Assessors	C274962
Winchester Town Board of Assessors	C274447
Winthrop Town Board of Assessors	C272474
Woburn City Board of Assessors	C275161
Worcester City Board of Assessors	C272978
Wrentham Town Board of Assessors	C274850
Yarmouth Town Board of Assessors	C276817